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MS. BETH O'DONNELL
EXECUTIVE DIRECTOR
KENTUCKY PUBLIC SERVICE COMMISSION
211 SOWER BLVD.
FRANKFORT KY 40602
VIA US MAIL AND FAX AT (502)564-3460

**Re: *Application for Adjustment of Rates of Jackson Purchase Energy Corporation
Case No. 2007-00116***

Dear Ms. O'Donnell:

Please allow this letter to serve as a supplement to Jackson Purchase Energy Corporation's Application for Adjustment of Rates. This letter will confirm that pursuant to 807 KAR 5:001, Section 10(1)(b)(2), that all of JPEC's annual reports, including the report for the most recent calendar year, 2006, are on file with the Commission in accordance with 807 KAR 5:006, Section 3(1).

If you should need any further information regarding the information contained herein, please do not hesitate to contact me.

Sincerely,



Melissa D. Yates
Attorney for Jackson Purchase Energy Corporation

cc: Dennis G. Howard, Office of the Attorney General